

**State Tax Commission March 18, 2016 Tip**  
**Topic: ESA Filing**



Dear STaCy,

Please remind me again why Form 5278 cannot just directly be filed with the Department...this seems like a lot of moving parts....

Thanks,  
Frustrated Frank

Dear Frank:

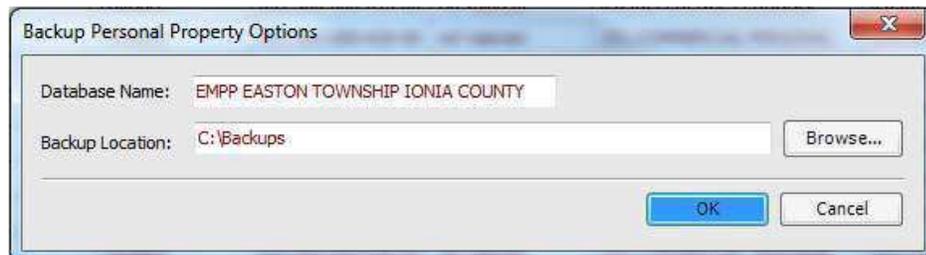
Let us try and clarify the process for you by providing the following information:

**BS&A .Net Software Users:**

Assessors that use BS&A .Net Assessing Software are reminded that all data from Form 5278, *Affidavit and Statement for Eligible Manufacturing Personal Property and Essential Services Assessment*, must be uploaded to the BS&A .Net Assessing Software and submitted to the Department of Treasury **no later than April 1, 2016**. Assessors are strongly encouraged to submit that information to the Department of Treasury following the close of March Board of Review.

Tips for Exporting Data to the State:

1. The EMPP Export to the State **MUST** be run and submitted for every unit.
2. Name the EMPP Export File with the “EMPP” prefix listed before your governmental unit and county name (eg: EMPP EASTON TOWNSHIP IONIA COUNTY 2016) and create a backup file.



3. Once you successfully submit your information to the FTP site, you will receive the prompt notice as shown below. If you do not receive this prompt, go to “Help>Contact Technical Support>Email Support” to request assistance from BS&A. BS&A requests that a backup file be attached to the email.



**BS&A Pervasive Software Users or Non-Software Users:**

Assessors that use BS&A Pervasive Software or do not use Assessing Software, and that have taxpayers filing Form 5278, should send a single email to [esareporting@michigan.gov](mailto:esareporting@michigan.gov) and attach a copy of each Form 5278 received by the local unit **no later than April 1, 2016.**

Assessors that did not receive any Form 5278 filings, are required to report this information to the Department of Treasury by sending an email to [esareporting@michigan.gov](mailto:esareporting@michigan.gov) **no later than April 1, 2016.** The subject line of the email should indicate the following: “Local Unit, County, 2016 EMPP No” and include the following statement in the body of the email: “No Form 5278 filings were received for the 2016 tax year.”

Assessors are reminded that failure to submit the required report of ESA costs to the Department of Treasury by the April 1 deadline will impede the timely assessment of the ESA specific tax. Failure to transmit data by April 1 as required by statute and at the direction of the State Tax Commission, may result in disciplinary action for nonfeasance of duties.

For additional ESA information, links to statutes, forms, and to sign up for the ESA Email List, please visit [www.michigan.gov/esa](http://www.michigan.gov/esa). Should you have further questions or concerns please do not hesitate to contact the Michigan Department of Treasury at (517) 241-0310.

Sincerely,  
STaCy